

General Information

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How do I get a sales tax number?

You can apply online through Utah's [OneStop Business Registration](#) (OSBR) and get a temporary license number after completing your online application. You may also apply using [Form TC-69, Utah State Business and Tax Registration](#)

You will receive your sales tax license by mail.

If you or other listed owners, partners, officers, members or trustees have a history of filing or paying sales tax late, you must pay the outstanding liabilities and/or post a surety bond before receiving a new sales tax license.

What is nexus?

Nexus means a business has an established presence in Utah. A seller with Utah nexus must collect and pay certain taxes, including sales and use tax. See [Publication 37, Business Activity and Nexus in Utah](#)

When are my returns and payments due?

[Click here](#) to see filing and payment due dates.

Due dates for sales tax are based on the previous year's tax liability.

Sales tax returns are due the last day of the month after the filing period. For example, returns for annual filers are due January 31. If a due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

New businesses estimate the amount of sales and use tax liability when applying for a license and are assigned a filing status. The Tax Commission reviews accounts annually and notifies businesses in writing if the filing status changes.

Why did I receive a billing notice when I had no sales and didn't use my account?

Every sales tax license holder must file timely returns with the Tax Commission even if sales tax was not collected for that period.

If:

You Should:

Your business is still active but you didn't collect sales tax and you didn't file the Tax Commission.

Your business has been closed. File form

[TC-69C, Notice of Change for a Sales Tax](#)

[Account](#)

, or notify the Tax Commission in writing.

Your business has changed ownership, business name, business location, or locations

[TC-69B, Additional Business Additions for](#)

[a Sales Tax Account](#)

Note: Failing to file returns on time can result in penalties and interest. Further delay could result in liens against your property.

Are services taxable?

Certain services are taxable. For example, charges for labor to repair, renovate or clean tangible personal property are taxable. See [Publication 25, General Sales Tax Information](#) for details.

What is the difference between real property and tangible personal property?

Real property, realty or real estate is:

- Any right, title, estate, or interest in land including all minerals located in, on, or under the land.
- All buildings, fixtures, and improvements to the land that are permanently attached.
- All water rights, rights-of-way, rents, issues, profits, income, tenements, inherited property, claims (including mining claims), and privileges belonging to, used, or enjoyed with the land or any part of the land.

See [Pub 42, Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property](#) for details.

Tangible personal property:

- Is property that may be seen, weighed, measured, felt, touched or is in any manner perceptible to the senses.

- Includes electricity, water, gas, steam, prewritten software, and digital and electronic goods.

Tangible personal property is NOT:

- Real estate or any interest or improvements in real estate that become a permanent part of the real estate.
- Bank accounts, stocks, bonds, mortgages, or notes.
- Insurance certificates or policies.

What is the difference between sales and use tax?

Use tax is a tax on goods or taxable services purchased for use, storage or other consumption in Utah. Use tax only applies if sales tax is not applicable or if sales tax was not paid at the time of purchase. If you purchase an item from an out-of-state retailer for use in Utah and the retailer does not collect the tax, you must pay the use tax directly to the Tax Commission.

If the tax amount exceeds \$400 annually, you are required to register and report the use tax on a Sales and Use Tax Return ([Form TC-62S](#) or [Form TC-62M](#)).

If the use tax does not exceed \$400 annually, you may report the use tax on your personal Utah Individual Income Tax Return ([Form TC-40](#)) or Utah business income tax return.

How do I get a sales tax exemption number for a religious or charitable institution?

Complete [Form TC-160, Application for Sales Tax Exemption Number for Religious or Charitable Institutions](#) .

Attach a copy of the determination letter from the IRS qualifying your organization as exempt from tax under Section 501(c)(3) of the Internal Revenue Code.

Mail all information to:

Utah State Tax Commission
Technical Research Unit
210 North 1950 West
Salt Lake City, Utah 84134-3212

What is an exemption certificate, TC-721?

[Form TC-721, Exemption Certificate](#) is an exemption certificate for sales, use, tourism and motor vehicle taxes. The purchaser must be qualified under *Utah Tax Code*

to receive such an exemption. The purchaser completes the exemption certificate form to purchase items tax exempt. The seller retains completed exemption certificates. The supplier or retailer selling items or services to exempt customers is required to keep records verifying the nontaxable status of such sales. Records must be kept for three years.

What is my sales tax rate?

Your sales tax rate depends on where you are doing business in Utah and the type of business you are conducting. Tax rates are available online at [Utah Sales & Use Tax Rates](#) or you can contact the Tax Commission at 801-297-2200 or 1-800-662-4335. Tax rates may change quarterly.

Are transportation or delivery charges in connection with the sale of goods taxable?

Charges for transportation or freight billed to customers for the cost of shipping the finished product to the customer are not taxable if separately stated on the invoice. However, charges for "freight-in" are taxable. "Freight-in" is defined as shipping, freight or transportation charges billed to the seller as part of the seller's cost of tangible personal property, product transferred electronically, or services sold. These charges are part of the purchase and sales price and are taxable. See the definition of sales price in [Utah Code 59-12-102](#).

Why didn't I receive my sales tax return in the mail?

If you changed your business name or address without notifying the Tax Commission, your form may have been returned as undeliverable. If you did notify us, the update may not have occurred in time to reflect the correct information in your billing cycle.

Can I file using substitute forms?

Yes, if the forms have received approval from the Tax Commission. See [Tax Commission Publication 99](#) for substitute forms requirements.

Can I get sales tax refunded if I purchase a vehicle and then total the vehicle in an accident soon after the purchase date?

No, a sales tax refund won't be granted in this situation. Sales tax is a "transaction tax", meaning it is a tax on the SALE of the vehicle, not the vehicle itself. If a vehicle is destroyed after the transaction, it doesn't affect the sales tax on the transaction. Please see Tax Commission rule [R8 65-19S-2](#).
[Nature of Tax](#)
for more information.

Where can I get more information?

- Review the [Online Sales and Use Tax Workshop](#)
- Attend a [Sales and Use Tax Workshop](#)
- Contact the Tax Commission at 801-297-2200 or 1-800-662-4335.